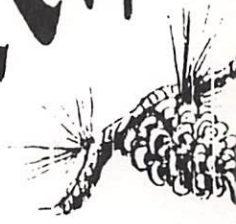




1816~1991
**Greenwood
Maine**



GREENWOOD TOWN OFFICE HOURS

Telephone: 875-2773

Monday — 9:30 am - 12:30 pm

Tuesday — 9:30 am - 12:30 pm & 7:00 pm - 9:00 pm

Wednesday — Closed

Thursday — 9:30 am - 12:30 pm & 2:00 pm - 5:00 pm

Friday — 9:30 am - 12:30 pm & 2:00 pm - 5:00 pm

Closed the following Holidays: New Year's Day, Memorial Day, July 4th, Labor Day, Thanksgiving, and a day in conjunction with Christmas

SELECTMEN'S HOURS

The Selectmen meet every Tuesday night at the
Town Office from 7:00 pm

GREENWOOD TOWN DUMP HOURS

Saturday — 9:00 am - 5:00 pm

Sunday — 9:00 am - 5:00 pm

Tuesday & Thursday — 1:00 pm - 5:00 pm

Closed the following Holidays: New Year's Day, Memorial Day, July 4th, Labor Day, Veterans Day, Thanksgiving and Christmas

STUMP DUMP HOURS

Monday & Saturday — 9:00 am - 12 noon

Sunday — 1:00 pm - 4:00 pm

Closed the following Holidays: New Year's Day, Memorial Day, July 4th, Veterans Day, Thanksgiving and Christmas

PLANNING BOARD MEETINGS

The Planning Board members meet the first Monday of the month
November through April at the Town Office — 7:00 pm - 9:00 pm

The Planning Board members meet the first and second Mondays of the
month May through October at the Town Office — 7:00 pm - 9:00 pm

If a Holiday falls on a regularly scheduled meeting day,
the Board will meet the following Monday.

PERMITS ARE REQUIRED

RECREATION COMMITTEE

The Recreation Committee will meet the first Tuesday
of the month at the Town Office at 7:00 pm

ANNUAL REPORTS
of the
OFFICERS
of the
TOWN OF GREENWOOD
for the
YEAR ENDING DECEMBER 31
1991

Cover photo courtesy of Ken Irons

Other photos courtesy of Greenwood Historical Society

Town of Greenwood, Maine
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NOTICE

Dog licenses are due and payable on January first. On all licenses not paid before the first day of April, an additional charge of \$4.00 will be made for collecting in accordance with provisions of the Revised Statutes, Chapter 100, Section 14, amended.

Respectfully Submitted,

Ronald D. Smith
Raymond W. Seames
Marie J. Bartlett

NOTICE

In accordance with the provisions of Chapter 91-A, Section 34, R.S. 1954, amended, all resident and non-resident owners are hereby notified to bring into the Assessors, on or before April 1, 1991, a true and perfect list of their estates real and personal, of which they are possessed on the first day of April, 1991, and be prepared to take oath to the same. Any person who neglects to comply with this notice is barred his right to make application to the Assessors, County Commissioners or the Board of Assessment review for any abatement of his tax unless he satisfies the Assessors that he was unable to offer it at the time appointed.

MUNICIPAL OFFICERS

SELECTMEN AND OVERSEERS OF THE POOR

RAYMOND W. SEAMES (expires March, 1992)

MARIE J. BARTLETT (expires March, 1993)

HARRY K. SWAN, JR. (expires March, 1994)

TOWN CLERK, REGISTRAR, TAX COLLECTOR AND TREASURER

PHYLLIS K. COOLIDGE

DEPUTY CLERK

DENISE N. SWAN

ASSESSOR

HERBERT E. DUNHAM (expires March, 1992)

ROAD COMMISSIONER

ALAN SEAMES (expires March, 1992)

GREENWOOD FIRE DEPT.

HUGH M. SWAN - Fire Chief and Fire Warden

RAYMOND W. SEAMES - 1st Assist. Fire Chief

MEDFORD F. BARTON - Second Assist. Fire Chief

ALAN SEAMES - Captain

RONALD COLE - Lieutenant

CIVIL EMERGENCY MANAGEMENT DIRECTOR

RONALD D. SMITH (expires March, 1992)

PLANNING BOARD

CARL CURTIS (expires May, 1992)

JAMES R. CYR (expires March, 1993)

STACY BENJAMIN (expires March, 1994)

MEDFORD F. BARTON (expires March, 1995)

WAYNE HAKALA (expires March, 1996)

WILLIAM L. BICKFORD - Alternate (expires May, 1992)

HEYWOOD SAWYER - Alternate (expires May, 1992)

APPEALS BOARD

LOUISE FITZMORRIS (expires March, 1992)

DAVID C. TRIPP (expires March, 1993)

MICHAEL R. DANIELS (expires March, 1994)

MARY F. STONE - Alternate (expires March, 1994)

BOARD OF ASSESSMENT REVIEW

WAYNE BROWN (expires May, 1992)

STACY BENJAMIN (expires May, 1993)

HEYWOOD SAWYER (expires May, 1994)

**PLUMBING INSPECTOR, HEALTH
& CODE ENFORCEMENT OFFICER**
SAMUEL TIMBERLAKE - Tel: 824-2234

ALTERNATE PLUMBING INSPECTOR
JOHN GAUTHIER

ANIMAL CONTROL OFFICER
MARSHA McKENNA - Tel: 1-364-7176

MODERATOR
VERNON INMAN

S.A.D. #44 SCHOOL DIRECTORS
NANCY DEWING (expires March, 1992)
SUSAN GORDON (expires March, 1992)
RAYMOND HARRINGTON (expires March, 1993)

CHANNEL IV DIRECTORS
RONALD SMITH (expires May, 1992)
RICHARD MELVILLE (expires May, 1992)

RECREATION COMMITTEE
SALLY SMITH (expires March, 1992)
HERBERT E. DUNHAM (expires May, 1993)
JACQUELINE BROWN (expires May, 1994)
ALBERTA BROOMHALL (expires May, 1994)
PAMELA HEBERT (expires March, 1995)

BALLOT CLERKS
LEAH DURGIN
MARILYN MORGAN
GLORIA REDMAN
KATHERINE HAKALA

REPRESENTATIVE TO LEGISLATURE
RICHARD BENNETT
Home Address:
P.O. Box 655, Norway, Maine 04268
Tel: 1-743-8739
Capitol Address:
House of Representatives
State House: Station #2, Augusta, Maine 04333
TOLL-FREE House of Representatives Message Center 1-800-423-2900

STATE SENATOR
R. DONALD TWITCHELL
Address:
3 Packard Avenue, Norway, Maine 04268
Tel: 1-743-2419

WHERE YOUR TAX DOLLAR WENT

Education	.523
Highways	.155
Officers Salaries & Misc.	.053
Fire Department	.014
Insurance	.054
County Tax	.050
Overlay	.026
Solid Waste	.048
Stump Dump	.006
Street Lights	.006
CEO	.005
Municipal Building	.006
Ambulance	.006
Animal Control	.004
General Assistance	.006
Recreation	.004
Tax Discounts	.007
Others	<u>.027</u>
	1.000

REPORT OF MUNICIPAL OFFICERS

A list of property found April 1, as returned to the State Bureau of Taxation as required by law:

Real Estate	\$51,723,415	
Personal Property	\$ 1,857,900	
Grand Total		\$53,581,315
Value of Land	\$26,554,060	
Value of Buildings	<u>\$25,169,355</u>	
	\$51,723,415	

TAXABLE PERSONAL PROPERTY

Machinery/Equipment	\$ 981,000
Business	\$ 791,700
Other Kinds	<u>\$ 85,800</u>
	\$1,857,900

PROPERTY NOT INCLUDED IN VALUATION

Town Property	\$976,700
Property of Veterans/Widows	\$136,800
Other Property Exempt by Law	\$395,600
Rate of Taxation	.0138
Rate of Valuation	90%

1991 APPROPRIATIONS AND ASSESSMENTS

Town Roads	\$123,620.00
Officers' Salaries & Misc.	43,000.00
Town Garage	2,500.00
Greenwood Fire Dept.	11,500.00
Solid Waste	38,600.00
Stump Dump	4,800.00
Insurance	45,000.00
Social Security	8,600.00
Office Equipment	500.00
Recreation	3,000.00
Town Hall	1,000.00
Animal Control	3,000.00
Plumbing & Code Enforcement	4,000.00
Street Lights	5,000.00
Greenwood Scholarship	500.00
Memorial Day	200.00
Civil Emergency Preparedness	200.00
Tri-Town Ambulance	5,224.00
Cemetery Maintenance	750.00
Discount on Taxes	6,000.00
Health & Education Services	3,377.00
General Assistance	5,000.00
Road Equipment Reserve	3,300.00
Unanticipated Expenses	5,000.00
Unemployment Insurance	<u>1,500.00</u>
TOTAL TOWN APPROPRIATIONS	\$325,171.00
 Town	 \$325,171.00
School Maintenance	424,312.00
County Tax	40,579.00
Overlay	<u>21,317.36</u>
TOTAL	\$811,379.36
State Revenue Sharing	34,000.00
Educational Tax Relief	2,957.21
Fund Balance (Surplus)	<u>35,000.00</u>
 TOTAL COMMITTED FOR COLLECTION	 \$789,422.15

INDEX OF ACCOUNTS

4950	Abatements
2020	Accounts Payable
1150	Accounts Receivable
2085	All Terrain Vehicles
4423	Androscoggin Home Health Services
4280	Animal Control
4550	Bethel Library
2081	Boats-state
4545	Cattle Pound
4600	WCBB Public TV
4390	Cemeteries
4424	Child Health Center
4426	Community Concepts
4820	County Tax
1080	Deferred Tax Revenues
2082	Dogs-state
4340	East Twitchell Pond Road
3342	Educational Tax Relief
4290	EMA (Civil Defense)
4380	Equipment Account
3160	Excise
4220	Fire Department
4960	Fire Equipment Reserve
2710	Fund Balance (Undesignated Surplus)
4360	G & W Transfer Station
4450	General Assistance
4560	Greenwood Library
4610	Greenwood Scholarship
4990	Greenwood Scholarship Reserve Account
4310	Highway Maintenance
4930	Insurance
3190	Interest
4135	LPI-CEO (Plumbing & Code Enforcement)
3341	Local Road Assistance
4530	Memorial Day
4170	Monument
4810	MSAD #44
4160	Municipal Building Construction
4150	Municipal Building Operation
4165	Municipal Building Paint
4180	Office Equipment
4100	Officers' Salaries & Misc.
4140	Planning Board
4540	Project Graduation

4427	Rape Education
4500	Recreation
2083	Resident Licenses
4330	Road Construction
4970	Road Equipment Reserve
4400	Sand/Salt Building
4910	Social Security
2086	Snowmobiles
3350	State Revenue Sharing
2084	Stickers
4350	Street Lights
4370	Stump Dump
4940	Tax Discounts
4410	Town Garage
4190	Town Hall
3360	Tree Growth
4422	Tri County Mental Health
4240	Tri Town Ambulance
4830	Unanticipated Expenses
4920	Unemployment Insurance
3390	Veterans Exemptions
4425	Western Area Agency on Aging
4421	Western Maine Transportation

2081

BOATS - STATE

Receipts

Treasurer	\$1,616.30
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Disbursements

State of Maine	<u>\$1,616.30</u>
BALANCE	\$0.00

2082

DOGS - STATE

Balance forward	\$11.00
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Receipts

Treasurer	\$315.00
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Disbursements

State of Maine	<u>\$317.50</u>
CARRIED OVER TO 1992	\$8.50

2083

RESIDENT LICENSES

Receipts

Balance forward from 1990	\$939.00
Treasurer	<u>5,279.40</u>

TOTAL

\$6,218.40

Disbursements

State of Maine	<u>\$4,827.75</u>
CARRIED OVER TO 1992	\$1,390.65

2084

STICKERS

Receipts

Balance forward from 1989	\$704.00
Treasurer	<u>38,728.56</u>

TOTAL

\$39,432.56

Disbursements

State of Maine	<u>\$38,464.31</u>
CARRIED OVER TO 1992	968.25

2710

FUND BALANCE
(Undesignated Surplus)

Receipts

Balance forward from 1990	\$37,680.91
1991 Overlay	21,317.36
Excise	49,806.48
Interest	4,032.50
Tree Growth	17,683.47
Veterans' Exemption	327.91
Officers Salaries & Misc.	11,353.56
CEO/LPI	1,053.00
Planning Board	2,366.84
Municipal Building Operation	1,781.50
Municipal Building Construction	354.10
Office Equipment	405.53
Town Hall	1,580.44
Animal Control	1,875.50
Highway Maintenance	7,926.59
Road Construction	325.91
E. Twitchell Pond Rd.	16.55
G & W Transfer Station	15,226.76
Stump Dump	3,159.48
Town Garage	262.03
Cattle Pound	30.85

Insurance	2,974.05	
Contingency Fund	<u>1,979.83</u>	
TOTAL		\$183,521.15
Disbursements		
Reduce tax commitment	\$35,000.00	
Monument	2,000.00	
Municipal Building Operation	<u>5,000.00</u>	
TOTAL		<u>\$42,000.00</u>
BALANCE CARRIED FORWARD TO 1992		\$141,521.15

3160

EXCISE

Receipts

Treasurer		\$49,806.48
LAPSED TO THE FUND BALANCE		\$49,806.48

3190

INTEREST

Receipts

Treasurer		\$16,535.45
TOTAL		<u>\$16,535.45</u>

Disbursements

TAN (Casco Northern)	<u>\$12,502.95</u>	
TOTAL		<u>\$12,502.95</u>
LAPSED TO THE FUND BALANCE		\$4,032.50

3341

LOCAL ROAD ASSISTANCE

Receipts

Balance forward from 1990	\$32,121.52	
State of Maine	<u>45,720.00</u>	
TOTAL		\$77,841.52

Disbursements

Equipment Account	<u>\$45,000.00</u>	
CARRIED OVER TO 1992		\$32,841.52

3342

EDUCATIONAL TAX RELIEF

Receipts

Balance forward from 1989	\$2,957.21	
State of Maine	<u>347.89</u>	
TOTAL		\$3,305.10

Disbursements

Reduce tax commitment	<u>\$2,957.21</u>	
CARRIED OVER TO 1992		\$347.89

3350**STATE REVENUE SHARING****Receipts**

Balance forward from 1990 \$2,044.32

State of Maine 34,003.35

TOTAL

\$36,047.67

DisbursementsReduce tax commitment \$34,000.00

CARRIED OVER TO 1992 \$2,047.67

3360**TREE GROWTH****Receipts**State of Maine \$17,683.47

TOTAL

\$17,683.47

LAPSED TO THE FUND BALANCE \$17,683.47

3390**VETERANS' EXEMPTION****Receipts**State of Maine \$327.91

TOTAL

\$327.91

LAPSED TO THE FUND BALANCE \$327.91

4100**OFFICERS' SALARIES, SUPPLIES
AND MISCELLANEOUS****Receipts**

Town Meeting \$43,000.00

Treasurer 5,738.55

Jean McKenzie 2,000.00

United Video Cablevision 879.57

TOTAL

\$51,618.12

Disbursements

Selectmen, Assessor, Overseers of the Poor:

Herbert E. Dunham, Assessor \$1,799.00

Ronald Smith, Selectman 721.00

Raymond W. Seames, Selectman 3,143.00

Marie Bartlett, Selectman 2,355.50

Harry Z. Swan, Jr. 1,218.00

Combined Office Workers Salaries:

Phyllis Coolidge 8,181.50

Denise Swan 2,739.87

Ballot Clerks 120.00

MSAD #44 Directors:

Nancy Dewing 200.00

Raymond Harrington 200.00

Civil Emergency Director:		
Ronald Smith	100.00	
Miscellaneous Income Paid Out:		
Dues	2,167.00	
Supplies	5,987.75	
Officials Expenses	174.49	
Legal Fees	1,360.31	
Common	246.57	
Registry of Deeds	1,023.20	
Schooling	340.00	
Moderator	75.00	
Town Reports (Oxford Group)	1,291.92	
Dam Registration	146.00	
Appeals Board	325.00	
Audit	3,200.00	
Douglas Computer	2,039.95	
Security Engineering	345.00	
Ads	350.00	
Hugh Swan	244.50	
Boat Ramp	<u>170.00</u>	
TOTAL PAID OUT		\$40,264.56
RECEIPTS		\$51,618.12
DISBURSEMENTS		<u>40,264.56</u>
LAPSED TO FUND BALANCE		\$11,353.56

4135

PLUMBING INSPECTOR - CODE ENFORCEMENT OFFICER

	Receipts	
Samuel Timberlake	\$1,191.00	
Town Meeting	4,000.00	
Treasurer	<u>55.00</u>	
TOTAL		\$5,246.00
	Disbursements	
Samuel Timberlake	\$4,000.00	
State of Maine	<u>193.00</u>	
TOTAL		<u>\$4,193.00</u>
LAPSED TO FUND BALANCE		\$1,053.00

4140

PLANNING BOARD

Balance carried forward		\$3,912.00
	Receipts	
Samuel Timberlake	20.00	
Gary Inman	3.00	

Thomas Williams	10.00
Meadows-Verrill	60.00
H. & P. Stewart	50.00
L. & S. Dunham	50.00
Baldwin/Daniels	13.44
N. Fitch	10.00
E. Greaves	3.00
D. Andrews	10.00
J. Songco	10.00
M. Nadeau	46.40
T. Chapman	10.00
S. Foster	10.00
F. Beck	50.00
I. Cole	10.00
W. Brown	50.00
F. Henderson	10.00
R. Quisnal	50.00
W. White	10.00
J. Sample	159.32
R. Melville	10.00
G. Brown	6.50
A. Swan	10.00
D. Davis	15.60
V. & S. Gardiner	50.00
Ellis Realty	84.16
R. Smith	10.00
L. Hadley	52.60
S. Mitchell	3.50
J. Chase	10.00
C. O'Brian	3.50
R. Davis	3.50
A. Hamilton	10.00
Blake	1.20
M. Mills	4.00
C. Higgins	10.00
R. Johnson	3.50
R. Wing	3.50
J. Brown	102.40
J. Hall	3.50
Ellis Realty	95.84
L. Dunham	13.78
E. Deegan	10.00
G. Glass	3.50
R. Dubois	50.00
A. Holt	111.20
Locke Mills Church	10.00

K. Poland	50.00	
C. Blanchard	10.00	
J. Hall	5.00	
Rainey & Sons	50.00	
W. Bickford	10.00	
R. Chadbourne	50.00	
R. Melville	10.00	
J. Nelson	3.50	
B. Newcomb	3.50	
P. Yankopoudos	7.00	
B. Vereshko	11.52	
E. Mason	10.00	
G. C. Curtis	10.00	
N. Dow	60.00	
J. Perry	2.00	
L. Varrell	50.00	
J. McLean	90.00	
Treasurer	<u>40.00</u>	
TOTAL		\$1,809.46
Disbursements		
Wayne Hakala	\$550.00	
James Cyr	400.00	
Stacey J. Benjamin	400.00	
Medford Barton	400.00	
G. Carl Curtis	400.00	
William Bickford	450.00	
Heywood Sawyer	300.00	
Expenses	<u>454.62</u>	
TOTAL		<u>\$3,354.62</u>
LAPSED TO THE FUND BALANCE		\$2,366.84

4150 MUNICIPAL BUILDING OPERATION

Receipts		
Town Meeting	<u>\$5,000.00</u>	
TOTAL		\$5,000.00
Disbursements		
Central Maine Power	648.46	
GTE (Contel)	698.57	
Brooks Bros.	1,428.12	
C.M. Kimball	54.26	
Western Maine Supply	242.14	
Bob's Corner Store	131.95	
Charlotte Kimball	<u>15.00</u>	
TOTAL		<u>\$3,218.50</u>
LAPSED TO THE FUND BALANCE		\$1,781.50

4160**MUNICIPAL BUILDING
CONSTRUCTION****Receipts**

Balance forward from 1990	<u>\$1,467.50</u>	
TOTAL		\$1,467.50

Disbursements

Leland Dunham	\$1,000.00	
Highway Dept. (cellar drain)	<u>113.40</u>	
TOTAL		<u>\$1,113.40</u>
LAPSED TO THE FUND BALANCE		\$354.10

4165**MUNICIPAL BUILDING VINYL**

Balance forward from 1990	\$1,800.00	
	Receipts	
175th Birthday Committee	<u>\$4,995.11</u>	
TOTAL		\$6,795.11
	Disbursements	
Whitehouse Home Improvement	<u>\$6,700.00</u>	
TOTAL		<u>\$6,700.00</u>
BALANCE CARRIED FORWARD TO 1992		\$95.11

4171**MONUMENT**

Balance forward from 1990	\$3,000.00	
Town Meeting	<u>2,000.00</u>	
TOTAL		\$5,000.00
BALANCE CARRIED FORWARD TO 1992		\$5,000.00

4181**OFFICE EQUIPMENT**

	Receipts	
Town Meeting	<u>\$500.00</u>	
TOTAL		\$500.00
	Disbursements	
Service Merchandise	<u>\$94.47</u>	
TOTAL		<u>\$94.47</u>
LAPSED TO THE FUND BALANCE		\$405.53

4190**TOWN HALL**

	Receipts	
Town Meeting	1,000.00	
Heywood Sawyer	2,700.00	
Bridgette Lancaster	785.00	

Misc. Income	<u>187.50</u>	
TOTAL		\$4,672.50
Disbursement		
Central Maine Power	\$531.53	
C.M. Kimball	355.35	
Brooks Bros.	1,505.18	
K. Conway	250.00	
L. Dunham	350.00	
S. Dunham	100.00	
TOTAL		<u>\$3,092.06</u>
LAPSED TO THE FUND BALANCE		\$1,580.44

4220

FIRE DEPARTMENT

Receipts		
Town Meeting	\$11,500.00	
M. Wentworth	1,100.00	
Woodstock Extension	10.00	
Commercial Union Ins.	510.00	
State of Maine	<u>250.00</u>	
TOTAL		\$13,370.00
Disbursements		
Brooks Bros.	\$763.50	
GTE (Contel)	289.51	
Central Maine Power	359.42	
Me. Fed. of Firefighters	96.00	
Maineline Fire Equipment	548.27	
Kelley's Auto	18.77	
Darling's Auto	427.17	
Maine Fire Chief's Assoc.	25.00	
Payroll	3,741.00	
Western Maine Firemen's Assoc.	20.00	
Bob's Corner Store	55.36	
Air Tech	5,214.29	
W. Bean	487.55	
Equipment Account	187.96	
Tri County Communication	145.50	
Lowell's Saw shop	500.00	
M. Liimatta	110.00	
Misc. Expenses	380.70	
TOTAL		<u>\$13,370.00</u>
BALANCE		\$0.00

4240

TRI TOWN AMBULANCE

Receipts	
Town Meeting	<u>\$5,224.00</u>

TOTAL		\$5,224.00
	Disbursements	
Tri-Town Ambulance	<u>\$5,224.00</u>	
TOTAL		<u>\$5,224.00</u>
BALANCE		NONE

4280

ANIMAL CONTROL

	Receipts	
Treasurer	\$377.00	
Town Meeting	<u>3,000.00</u>	
TOTAL		\$3,377.00
	Disbursements	
Robert Larrabee	\$1,368.00	
Marsha McKenna	<u>133.50</u>	
TOTAL		<u>\$1,501.50</u>
LAPSED TO THE FUND BALANCE		\$1,875.50

4290

CIVIL EMERGENCY PREPAREDNESS

	Receipts	
Balance forward from 1990	\$785.84	
Town Meeting	<u>200.00</u>	
TOTAL		\$985.84
	Disbursements	
K. D. Electronics (accts. payable)	\$632.50	
Oxford Hills Radio Comm.	<u>78.67</u>	
TOTAL		<u>\$711.17</u>
CARRIED OVER		\$274.67

4310

HIGHWAY MAINTENANCE

	Receipts	
Town Meeting	\$123,620.00	
A T & T	1,607.70	
State of Maine	155.48	
G. Smith	<u>50.00</u>	
TOTAL		\$125,433.18
	Disbursements	
Alan Seames	\$19,521.70	
Raymond Baker	15,157.38	
James Cobb	7,722.98	
Leland Kangas	16,503.81	
Richard Bonnell	4,366.06	
Timothy Rosenberg	1,554.00	
W.H. Shurtleff Co.	2,957.04	
State of Maine	425.00	

John Deere	4,616.68	
Leonas Holt	62.50	
RAK Ind.	109.95	
Commercial Paving	14,100.00	
Lloyd Davis	1,605.00	
Henry Bowers, Jr.	3,395.00	
Hadley's	2,870.00	
Paris Farmer's Union	261.00	
Duane Heath	2,220.00	
Raymond Baker	3.80	
Pike Ind.	420.38	
Richard Douglas	2,200.00	
Granite State	13,776.00	
Hot Spot Enterprises	352.00	
Northeast Culvert	569.00	
D. Wagner Signs	78.00	
White Signs	112.30	
Municipal Sales	752.33	
Oxford Hills Rental	219.52	
Bob's Corner Store	75.16	
Special Town Meeting	<u>1,500.00</u>	
TOTAL		<u>\$117,506.59</u>
LAPSED TO THE FUND BALANCE		\$7,926.59

4330 ROAD CONSTRUCTION

Receipts		
Balance forward from 1990	<u>\$8,323.10</u>	
TOTAL		\$8,323.10
Disbursements		
John Deere	\$4,616.69	
James Cobb	612.30	
Alan Seames	765.60	
Raymond Baker	624.00	
Leland Kangas	678.60	
Ryan Drill & Blasting	<u>700.00</u>	
TOTAL		<u>\$7,997.19</u>
LAPSED TO THE FUND BALANCE		\$325.91

4340 EAST TWITCHELL POND ROAD

Receipts		
Special Town Meeting	<u>\$1,500.00</u>	
TOTAL		\$1,500.00
Disbursements		
Alan Seames	\$510.40	
Raymond Baker	171.60	

Leland Kangas	405.60	
James Cobb	<u>395.85</u>	
TOTAL		<u>\$1,483.45</u>
LAPSED TO THE FUND BALANCE		\$16.55

4351

STREET LIGHTS

Receipts

Town Meeting	<u>\$5,000.00</u>	
TOTAL		\$5,000.00

Disbursements

Central Maine Power	<u>\$5,420.28</u>	
TOTAL		<u>\$5,420.28</u>

APPROPRIATED FROM THE CONTINGENCY FUND		\$420.28
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4360

GREENWOOD & WOODSTOCK SOLID WASTE OPERATION

Receipts

Balance forward from 1989	\$4,945.48	
Town Meeting	38,600.00	
Town of Woodstock	<u>49,064.86</u>	
TOTAL		\$92,610.34

Disbursements

Earl Smith	\$6,754.20
Thomas Berryment	3,598.88
LeRoy Cox	84.00
Raymond W. Seames	126.00
Marie Bartlett	112.42
Harry Swan, Jr.	77.00
Alan Seames	17.60
Raymond Baker	31.20
Central Maine Power	292.99
D & E Sanitation	14,206.29
H.H. McAllister	330.00
B.A.R. Co.	1,239.91
Norway/Paris Solid Waste	40,104.94
GTE (Contel)	262.73
Bethel Citizen	20.00
Oxford County Reg. Sol. Waste	4,322.50
Ken Ruff	637.60
A.V.C.O.G.	565.45
Davis Welding	1,900.00
Brooks Bros.	1,829.43
Bob's Corner Store	35.52
State of Maine	550.00

Western Maine Supply	84.87	
Richard Cross	145.00	
Misc.	<u>55.05</u>	
TOTAL		<u>\$77,383.58</u>
LAPSED TO THE FUND BALANCE		\$15,226.76

4370

STUMP DUMP

Receipts

Town Meeting	\$4,800.00	
Town of Woodstock	7,267.00	
Robert A. Coolidge	5.00	
Margaret Ring	5.00	
Constance Blanchard	5.00	
Ronald Heath	40.00	
Misc.	<u>20.00</u>	
TOTAL		\$12,142.00

Disbursements

Grimmel	\$2,425.00	
Leonas Holt	2,382.73	
Contel	287.28	
David Wilson	1,680.01	
Brooks Bros.	6.00	
Norman Millett	1,747.00	
Highway dept.	434.50	
Irving Tuttle	10.00	
Misc.	<u>10.00</u>	
TOTAL		<u>\$8,982.52</u>
LAPSED TO THE FUND BALANCE		\$3,159.48

4380

EQUIPMENT ACCOUNT

Receipts

Town Meeting	\$45,000.00	
Henry Bowers, Jr.	42.00	
Town of Woodstock	691.07	
Dept. of Corrections	1,437.20	
Alan Seames	12.50	
Gladys Smith	75.00	
Greenwood Fire Dept.	<u>187.96</u>	
TOTAL		\$47,445.73

Disbursements

#1 - 1973 4x4	\$3,706.20
#2 - 1979 GMC	420.15
#3 - 1984 L8000	3,421.17
#4 - 1979 L800	4,651.38
#5 - 1980 Ford Loader	1,957.79

#6 - 1972 Grader	944.49	
#7 - 1965 Hough Loader	52.24	
#9 - 1988 Pickup	1,178.60	
#10 - Lowbed	30.00	
#11 - Steam Cleaner	53.95	
#13 - Backhoe	437.59	
Garage Supplies	5,543.03	
Saws	118.74	
Fuel	8,084.69	
Oil & filters	2,175.67	
Tires & chains	3,574.60	
Plows	3,289.59	
Radios	804.10	
Misc.	<u>(117.57)</u>	
TOTAL		<u>\$40,326.41</u>
CARRIED OVER		\$7,119.32

4390 CEMETERY MAINTENANCE

Receipts		
Balance forward from 1990	\$2,050.54	
Bethel Savings Bank	339.28	
Town Meeting	<u>750.00</u>	
TOTAL		\$3,139.82
Disbursements		
Finestkind Land Mgt.	\$200.00	
Matt Daniel	30.25	
Charotte Kimball	653.50	
Irving Cole	126.00	
Bob's Corner Store	<u>13.40</u>	
TOTAL		<u>\$1,023.15</u>
BALANCE CARRIED FORWARD TO 1992		\$2,116.67

4400 SAND/SALT BUILDING

Receipts		
Balance forward from 1990	\$47,060.95	
Bethel Savings	<u>3,089.98</u>	
TOTAL		\$50,150.93
Disbursements		
NO DISBURSEMENTS		
BALANCE CARRIED FORWARD TO 1992		\$50,150.93

4410**TOWN GARAGE****Receipts**

Balance forward from 1990 \$5,126.37

Town Meeting 2,500.00

TOTAL

\$7,626.37

Disbursements

GTE \$527.04

Central Maine Power 1,938.38

Brooks Bros. 4,898.92

TOTAL

\$7,364.34

LAPSED TO THE FUND BALANCE

\$262.03

4421**WESTERN MAINE
TRANSPORTATION****Receipts**Town Meeting \$295.00

TOTAL

\$295.00

DisbursementsWestern Maine Transportation \$295.00

TOTAL

\$295.00

BALANCE

NONE

4422**TRI COUNTY MENTAL
HEALTH SERVICES****Receipts**Town Meeting \$653.00

TOTAL

\$653.00

DisbursementsTri County Mental Health \$653.00

TOTAL

\$653.00

BALANCE

\$0.00

4423**ANDROSCOGGIN HOME
HEALTH SERVICES****Receipts**Town Meeting \$587.00

TOTAL

\$587.00

DisbursementsAndroscoggin Home Health \$587.00

TOTAL

\$587.00

BALANCE

\$0.00

4424**CHILD HEALTH CENTER****Receipts**

Town Meeting	\$150.00	
TOTAL		\$150.00

Disbursements

Child Health Center	\$150.00	
TOTAL		\$150.00
BALANCE		NONE

4425 WESTERN AREA AGENCY ON AGING**Receipts**

Town Meeting	\$492.00	
TOTAL		\$492.00

Disbursements

W. Area Agency on Aging	\$492.00	
TOTAL		\$492.00
BALANCE		NONE

4426**COMMUNITY CONCEPTS****Receipts**

Town Meeting	\$500.00	
TOTAL		\$500.00

Disbursements

Community Concepts	\$500.00	
TOTAL		\$500.00
BALANCE		NONE

4427**RAPE EDUCATION****Receipts**

Town Meeting	\$100.00	
TOTAL		\$100.00

Disbursements

Rape Education	\$100.00	
TOTAL		\$100.00
BALANCE		NONE

4450**GENERAL ASSISTANCE****Receipts**

State of Maine	\$12,691.06	
Town Meeting	5,000.00	
TOTAL		\$17,691.06

Disbursements

Case 1	\$1,062.00	
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Case 2	3,174.73	
Case 3	100.00	
Case 4	824.38	
Case 5	2,084.39	
Case 6	1,128.72	
Case 7	385.37	
Case 8	1,967.75	
Case 9	5,915.38	
Case 10	180.00	
Case 11	132.00	
Case 12	0.00	
Case 13	1,568.10	
Case 14	<u>900.00</u>	
TOTAL		\$19,422.82
APPROPRIATED FROM		
CONTINGENCY FUND		(\$1,731.76)
BALANCE		NONE

4500

RECREATION

Receipts

Balance forward from 1990	\$252.00	
Town Meeting	3,000.00	
State of Maine	25.00	
State of Maine (snowmobiles)	<u>288.00</u>	
TOTAL		\$3,565.00

Disbursements

Eric Adams	\$3.56	
Western Maine Associates	74.00	
Central Maine Power	145.55	
Town of Woodstock	270.00	
Inman Printing	52.00	
Douglas Bennett	70.00	
Charlotte Kimball	527.00	
Sports Corner	482.95	
Insignia	54.87	
Bill Myers	184.00	
Bill Koch	51.98	
Sally Smith	38.76	
Highway Dept.	<u>31.20</u>	
TOTAL		<u>\$1,985.87</u>
CARRIED FORWARD	\$1,039.13	
CARRIED FORWARD (Snowmobiles)	<u>540.00</u>	

TOTAL CARRIED FORWARD TO 1992 \$1,579.13

4530**MEMORIAL DAY****Receipts**

Town Meeting	\$200.00
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Disbursements

Jackson Silver Post #68	<u>\$200.00</u>
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BALANCE	NONE
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4540**PROJECT GRADUATION****Receipts**

Town Meeting	\$100.00
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Disbursements

Project Graduation	<u>\$100.00</u>
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BALANCE	NONE
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4545**CATTLE POUND****Receipts**

Town Meeting	\$100.00
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Disbursements

RAK Industries	<u>\$69.15</u>
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LAPSED TO THE FUND BALANCE	\$30.85
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4550**BETHEL LIBRARY ASSOCIATION****Receipts**

Town Meeting	\$250.00
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Disbursements

Bethel Library Assoc.	<u>\$250.00</u>
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BALANCE	NONE
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4560**GREENWOOD PUBLIC LIBRARY****Receipts**

Balance forward from 1990	\$500.00
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Disbursements

Leland Dunham	<u>\$500.00</u>
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BALANCE	NONE
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4600**COLBY-BATES-BOWDOIN PUBLIC TV****Receipts**

Town Meeting	\$250.00
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Disbursements

CBB Public TV	<u>\$250.00</u>
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BALANCE	NONE
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4610**GREENWOOD SCHOLARSHIP****Receipts**

Balance forward from 1990	\$500.00	
Town Meeting	<u>500.00</u>	
TOTAL		\$1,000.00

Disbursements

Central Me. Vo-Tech (Jessica Fogg)	\$500.00	
Casco Bay College (Angela Jordan)	250.00	
University of Maine (Kirstan Monk)	<u>250.00</u>	
TOTAL		<u>\$1,000.00</u>
BALANCE		NONE

4810**MSAD #44****Receipts**

Balance forward	\$33,355.00	
1991 Appropriation	<u>424,312.00</u>	
TOTAL		\$457,667.00

Disbursements

MSAD 44		<u>\$457,667.00</u>
BALANCE		NONE

4820**COUNTY TAX****Receipts**

1991 Appropriation		\$40,579.00
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Disbursements

Oxford County		<u>\$40,579.00</u>
BALANCE		NONE

4830**CONTINGENCY FUND****Receipts**

Town Meeting		\$5,000.00
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Disbursements

Street Lights	\$420.28	
Social Security	154.76	
Unemployment Insurance	421.00	
Tax Discounts	292.37	
General Assistance	<u>1,731.76</u>	
TOTAL		<u>\$3,020.17</u>
LAPSED TO THE FUND BALANCE		\$1,979.83

4910**SOCIAL SECURITY****Receipts**

Town Meeting	\$8,600.00
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Disbursements

Casco Northern	\$8,754.06
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APPROPRIATED FROM THE CONTINGENCY FUND	\$154.06
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BALANCE	NONE
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4920**UNEMPLOYMENT INSURANCE****Receipts**

Town Meeting	\$1,500.00
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Disbursements

Maine Municipal Association	\$1,921.00
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APPROPRIATED FROM THE CONTINGENCY FUND	\$421.00
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4930**INSURANCE****Receipts**

Town Meeting	\$45,000.00
Western Maine Associates	642.00
TOTAL	\$45,642.00

Disbursements

MMA health	\$14,111.95
MMA workers compensation	14,438.00
W Me buildings & liability	12,208.00
MMA public officials liability	1,110.00
W Me radios	100.00
W Me public officials bond	700.00
TOTAL	\$42,667.95

LAPSED TO THE FUND BALANCE	\$2,974.05
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4940**TAX DISCOUNTS****Receipts**

Town Meeting	\$6,000.00
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Disbursements

Treasurer	\$6,292.37
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APPROPRIATED FROM THE CONTINGENCY FUND	\$292.37
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4950

TAX OVERPAYMENTS

Receipts

Balance forward from 1990 \$13.72

Disbursements

None \$0.00

CARRIED FORWARD TO 1992 \$13.72

4960

FUTURE FIRE EQUIPMENT
(RESERVE ACCOUNT)

Receipts

Balance forward from 1990 \$2,239.45

Bethel Savings Bank 128.44

TOTAL

\$2,367.89

CARRIED OVER TO 1992 \$2,367.89

4970

ROAD EQUIPMENT
(RESERVE ACCOUNT)

Receipts

Balance forward from 1990 \$1,128.58

1991 deposit 3,300.00

Bethel Savings Bank 64.74

TOTAL

\$4,493.32

CARRIED OVER TO 1992 \$4,493.32

4990

GREENWOOD SCHOLARSHIP
(RESERVE FUND)

Receipts

Balance forward from 1990 \$1,883.54

Bethel Savings Bank 108.00

TOTAL

\$1,991.54

Disbursements

CARRIED OVER TO 1992 \$1,991.54

RECOMMENDED BUDGET FOR 1992

1. Animal Control	\$1,000.00
2. Municipal Building Construction	2,000.00
3. East Twitchell Pond Road	1,500.00
4. Emergency Management (Civil Defense)	200.00
5. Fire Department	11,500.00
6. G & W Transfer Station	37,000.00
7. General Assistance	5,000.00
8. Greenwood Scholarship	500.00
9. Highway Maintenance	123,620.00
10. Insurance	42,000.00
11. Licensed Plumbing - Code Enforcement	4,000.00
12. Memorial Day	200.00
13. Municipal Building Operation	4,000.00
14. Office Equipment	500.00
15. Officers' Salaries & Misc.	43,000.00
16. Planning Board	3,000.00
17. Recreation	3,000.00
18. Road Construction	4,616.00
19. Social Security	9,000.00
20. Street Lights	6,000.00
21. Stump Dump	4,800.00
22. Tax Discounts	6,500.00
23. Town Garage	2,500.00
24. Channel IV Association	879.57
25. Tri Town Rescue	5,097.00
26. Unemployment Insurance	2,000.00
27. Health & Education Services	4,098.00
28. New street lights	1,150.00
29. Greenwood/Woodstock town line	<u>500.00</u>
	\$334,160.57
Appropriate from fund balance	<u>67,000.00</u>
TOTAL	\$262,160.57

TREASURER'S REPORT

Phyllis Coolidge, in account with the Town of Greenwood for the year ending December 31, 1991

Cash on hand 1/01/91	58,944.37	
Receipts 1-408	1,369,523.42	
NSF checks	<u>2,091.85</u>	
		1,426,375.94

Cash on hand 11/31/91	95,241.45	
Warrants 1-52	<u>1,331,134.49</u>	
		1,426,375.94

Cash Balance December 31, 1991

Petty Cash	50.00
Checking	95,241.45
DI/DO Savings	1,177.29
Cemetery Trust	6,435.49
Reserve Accounts	5,552.75
Salt Shed/Cert. of Deposit	50,150.93

Tree Growth

Balance 1/01/91	656.74
Interest	41.25
Closed Account to Checking	698.29

Day In/Day Out Savings

Balance 1/01/91	1,818.09
Deposits	500,000.00
Withdrawals	554,000.00
Interest	3,359.20
12/31/91	1,177.29

Salt Shed

Balance 1/01/91	47,060.95
Interest	3,089.98
12/31/91	50,150.93

Reserve Accounts

GREENWOOD SCHOLARSHIP

1/1/91	1,883.54
Interest	108.00
12/31/91	1,991.54

ROAD EQUIPMENT

1/1/91	1,128.58
Interest	64.74
12/31/91	1,193.32

FIRE EQUIPMENT

1/1/91	2,239.45
Interest	128.44
12/31/91	2,367.89

Investment with TAN

Borrowed	250,000.00
Interest	12,502.95

Cemetery Accounts

Balance 1/1/91	6,093.58
Interest	341.91
Balance 12/31/91	6,435.49

Title

Base

Town of Greenwood	\$1,413.76
Hicks	56.59
Richardson Hollow	299.88
Perly Fairbanks	169.75
Elton Dunham	169.75
Mt. Abram	1,823.13
Mt. Abram II	782.60
Wilbur Swan	113.16
Maxium Cummings	169.75
Parisna Chase	225.31
Lester Cole	150.00

REPORT OF THE TOWN CLERK

A comparative list of the vital statistics for 1991, 1990 & 1989

	1991	1990	1989
Births	12	8	6
Deaths	5	7	2
Marriages	10	11	11

Report of Deaths in 1991

Date	Name	Age
7/02/91	Eva Felton	69
9/10/91	Anne M. Kingsley	87
10/05/91	Warren Gamuel Smith	70
12/03/91	Edgar Howard Dunham	80
12/18/91	John J. Kerrigan	52

Report of Dog Licenses

	Male	Female	Spayed Female	Neutered Male
1991	33	30	59	31
Kennels	1			
1990	40	26	55	40

Respectfully submitted,

Phyllis Coolidge

REPORT OF THE TAX COLLECTOR

1991 Commitment	\$739,422.15	
Abatement (Jonathan Morgan)	59.64	
Supplement (Paul Walker)	<u>59.64</u>	
		\$739,422.15
Collected	\$491,141.22	
Discounts	6,292.37	
Overpayment	149.36	
Outstanding	<u>242,137.92</u>	
		\$739,422.15

1991 Outstanding Taxes

Abbott, Howard & Sandra	\$408.48
* Adams, Edwd. Sr. & Barbara, Adams,	724.50
Andrews, James A. Bellwood, Jefry	64.86
* Bailey, Clyde E. & Iris E.	144.90
Bailey, Margaret	4.14
Bailey, Margaret	721.74
Barrow, William S. & Favreau, David	862.50
Bartlett, Andrew & Kathy	550.62
* Beaudet, Leonard J. & Eunice E.	149.04
Bennett, Vien Joan	648.60
Bernard, Barbara N.	22.25
Best, Donald B. & Linda T.	825.24
Betts, John & Dorothy	1,112.28
Betts, John & Dorothy	113.16
Bickford, William L. & Kelly Jean	418.34
Bickford, William L. & Kelly Jean	160.08
Billings, Shane M. & Billings,	17.94
Bonnevie, Barry P.	1,108.14
Bouchard, Paul	20.70
Boudrot, Paul	13.80
* Bresette, Walter	249.78
Broomhall, Gerald A. & Alberta A.	1,725.00
Broomhall, Gerald & Smith, Alberta	901.14
* Brown, Kathryn P.	1,021.20
Bulluss, Helen M.	466.44
Bulluss, Helen M.	466.44
Bulluss, Helen M.	440.22
* Burke, Robert S., Jr. & Theresa G.	847.32
* Burke, Robert S., Jr. & Theresa	8.28

* Burke, Robert S., Jr. & Theresa G.	6.90
* Carter, Judith A.	207.00
Chapman, Robert A.	767.28
Chase, John E. & Leatrice H.	988.08
Chase, John E. & Leatrice H.	140.76
Clarke, Louise A.	706.56
Clukey, Harold F. & Violette L.	128.34
Cobb, Preston	585.12
Cole, Lloyd A.	169.30
* Cole, Phillip A. & Charlotte A.	55.20
* Cole, Phillip A. & Charlotte A.	23.46
* Cole, Phillip A. & Charlotte A.	31.74
* Cole, Philip, Cole, Charlotte,	0.41
Cole, Ronald	703.80
* The Concord Co.	345.00
Connor, Bruce & Gayle L.	466.44
Connor, Bruce & Gayle L.	644.46
Conway, Kevin J. & Dunham	247.02
Conway, Dunham, Patricia	138.00
Cousens, Daniel F.	27.60
Cummings, Betsey A.	180.78
Cummings, Betsey A. & Daniel L.	86.94
Cummings, Philip H. & Ada L.	1,105.38
Curette, Edward W. & Chyril E.	688.62
Curtis, Albert	300.00
* Curtis, Galen C. & Betty M.	481.62
Curtis, Kathy & Bragg, Lucy	454.02
Curtis, Rena	216.66
Curtis, Rena	317.40
Cyr, James R. & Combs-Cyr	2,134.86
Cyr, Michael F.	467.82
* Daley, Charles	62.10
* Davies, Thomas A. & Tonda L.	1,667.04
* Dennen, John F.	545.10
DeNormandie, James R.	218.04
Derstine, R. Andrew & Donna Lacy	798.95
Dexter, Terry J. & Jennifer R.	198.72
D.J. Construction	1,171.62
D.J. Construction, Inc.	1,796.76
Donovan, Kathleen A.	521.64
D.P. Enterprises	8,023.32
Durgin, Larry A.	877.68
Egan, Dennis J. & Janet J.	379.50
Endicott, Edward L. & Sandra J.	1,688.60
* Evans, Gerald R. & Linda C.	422.28
Fogg, Nancy L.	787.98

Forget, Kenneth P. & Jeannine M.	340.86
Forget, Kenneth P. & Jeannine	107.64
Foster, James S.	162.84
Foster, Jerald	1,070.88
Fox, N.T. Company	23.46
Frantz, Maureen B. & Caulfield	628.74
Gaudreau, David J.	652.74
George, Kovi & Lois J.	779.70
* Gerrish, Wayne L.	713.46
Gibbs, Rhea	895.62
* Gilbert Mfg. Corp.	117.30
* Gilbert Mfg. Corp.	204.24
* Gilbert Mfg. Corp.	1,011.54
* Gilbert Mfg. Corp.	43,093.26
* Gilbert Mfg.	309.12
* Gilbert Mfg. Corp.	139.38
* Gilbert Mfg. Corp.	6.90
* Gilbert Mfg. Corp.	26.22
* Gilbert Mfg. Corp.	19.32
* Gilbert Mfg. Corp.	17.94
* Gilbert Mfg. Corp.	37.26
* Gilbert Mfg. Corp.	175.26
* Gilbert Mfg. Corp.	291.18
Gilpatrick, Richard	149.04
Glad, William F. & Glad, Brenda Y.	618.24
Glad, William F.	1,288.92
Glad, William	372.60
Glad, William	372.60
Glad, William	372.60
Glad, William	372.60
Glad, William	372.60
Glad, William	382.26
Glad, William	372.60
Glad, William	372.60
Glad, William	391.92
Glad, William	382.26
Glad, William	372.60
Glad, William	372.60
Glad, William	382.26
Glad, William	372.60
Glad, William	382.26
Glad, William	372.60
Glad, William	1,326.18
Glad, William	372.60
Glad, William	372.60

Glad, William	372.60
Glad, William	409.86
Glad, William	372.60
Glad, William	372.60
Glad, William	372.60
Glad, William	372.60
Glad, William	372.60
Glad, William	372.60
Glad, William	372.60
Glad, William	372.60
Glad, William	391.92
Glad, William	382.26
Glad, William	372.60
Glad, William	372.60
Glad, William	391.92
Godfrey, Albert L., Sr.	309.12
Gordon, Peter A.	937.02
* Gould, Richard A. & John N.	147.66
* Gould, Richard A. & John N.	597.54
* Green, Albert A., Jr., Trust of '81	1,046.04
Groonell, Sheila M. & Lannon,	62.10
Groonell, Sheila M. & Lannon,	887.34
Groonell, Sheila & Lannon	496.80
Hall, Gardiner A. & Mary B.	647.22
* Hathaway, Ellsworth C. & Joyce C.	872.16
* Hayes, Erwin R.	96.60
Healy, Stephen E. & Healy, Kelli	847.32
Healy, Stephen E. & Healy,	8.28
Healy, Stephen E. & Healy,	6.90
Heath, Robert & Vicki	569.94
Hebert, Joseph E. & Pamela	891.48
Henley, Albert W.	870.78
Henley, Allan C.	611.34
Henley, Arthur W. & Cori, Lynn	1,184.04
Henley, Arthur W. & Cori L.	95.22
Herrick, Jeff	17.94
Heskith, William L. Sr. & Heskith	2,173.50
Hobbs, Eben F.	695.52
Hobbs, Eben F.	8.28
Hobbs, Eben F.	6.90
Holden, James M.	209.86
Hoopes, Sargent E. III & Betty M.	3,237.48
Hoy, Leonard	503.70
Inman, Gregg L. & Dixie L.	162.36
* Jackson, Gregory W. & Waitkus,	1,371.72
Jeglinski, Sally Ann & Kevin	218.04

Johnson, Diana P.	276.00
* Jordan, Pauline	402.60
* Kearney, Patrick K., Jr. &	746.58
* Kearney, Patrick K., Jr. &	8.28
* Kearney, Patrick K., Jr. &	6.90
Kenyon, Bruce D. & Doreen A.	734.16
Kerrigan, John J. & Roberta A.	695.52
Kerrigan, John J. & Roberta A.	8.28
Kerrigan, John J. & Roberta A.	6.90
Kimball, John H., Jr., Trustee of	746.58
Kimball, John H., Jr., Trustee of	8.28
Kimball, John H., Jr., Trustee of	6.90
Knight, Charles H. & Jeannette S.	574.08
Knightly, Brian D. & Donna S.	186.30
Lake, Albert U. & Crystal A.	163.26
Lamb, Joyce	385.02
Landgraf, Kenneth & Nancy	747.96
Lavigne, Dewey	33.12
* Leeper, Ralph S. & Regina M.	603.06
Litchfield, Ann E.	988.08
Little, Daniel & Hauserman,	1,195.08
Lloyd, Courtney A., Jr. &	8.28
Lloyd, Courtney A., Jr. &	6.90
Lovejoy, Gregory S.	948.06
Maloy, Timothy J. & Brenda J.	264.96
Marosy, John & Helen	1,277.88
Martin, Clark R. & Carla M.	633.42
* Martinez, Mary Heide	109.02
Mason, Charles II, Heirs of	226.32
Mason, Charles B., Jr., Heirs of	97.98
Mason, Edmund E. & Lynda L.	398.82
Mazzella, Cecille M. & Joubert,	2,699.28
McAllister, Ivan O. & Elsie	309.12
McAllister, Ivan O. & Elsie	234.60
McCartney, Jane A.	300.34
McKinnon, Bruce D. & Harrington	622.38
McLarney, Brian F. & Marshall,	208.38
McLarney, Brian F. & Marshall,	447.12
McLarney, Janice E.	810.06
McLarney, Janice E. & Carlton,	233.22
McLaughlin, Richard T.	224.94
McNeil, Alan C.	534.06
McNeil, Alan C.	375.36
* Meader, Arthur G. & Sheila G.	1,326.18
Merrow, Norman E. & Judith L.	1,015.68
* Mills, Paula	80.04

Mt. Abram Ski Slopes, Inc.	248.40
Mt. Abram Ski Slopes, Inc.	248.40
Mt. Abram Ski Slopes, Inc.	248.40
Mt. Abram Ski Slopes, Inc.	248.40
Mt. Abram Ski Slopes, Inc.	248.40
Mt. Abram Ski Slopes, Inc.	248.40
Mt. Abram Ski Slopes, Inc.	248.40
Mt. Abram Ski Slopes, Inc.	248.40
Mt. Abram Ski Slopes, Inc.	248.40
Mt. Abram Ski Slopes, Inc.	248.40
* Mullen, James M. & Nancy B.	1,512.48
* Mullen, James M. & Nancy B.	345.00
* Mullen, James M. & Nancy B.	358.28
* Newell, Glenwood W., Jr. & Yuvonne	885.96
Nordquist, Wm. K. & Heath, Carla F.	124.20
Onorati, Roger V.	611.34
Onorati, Roger V.	89.70
Osgood, Walter G. & Grete	587.88
Painchaud, Gerald L. & Diane C.	547.86
Painchaud, Gerald L. & Diane C.	69.00
Painchaud, Gerald L. & Paul E. &	437.46
Painchaud, Paul & Mary Jane	75.90
Parker, Kenneth J.	69.00
Parker, Kenneth J.	1,880.94
Parker, Kenneth J.	801.78
Parker, Kenneth J.	91.08
Parker, Russell E. & Catherine M.	1,275.12
Patten, Charles E. & Carol A.	183.54
Peer, Robert F. & Marcia L.	175.26
Perry, Douglas J.	129.72
Perry & Elliot	397.32
Perry, James A. Ellis Realty	149.04
Perry, James A.	149.04
Perry, James A.	149.04
Perry, James A.	201.48
Perry, James A.	205.62
* Perry, Joseph A.	1,919.58
* Perry, Mary S.	216.66
* Plummer, Richard E., Jr.	322.92
Poulin, Leo	35.88
Powers, Andrew & Jan C.	681.72
Proctor, Martha C.	92.46
Proctor, Martha C.	1,131.60
Quirk, George Hrs. c/o Mary Koen	734.16
Rainey, Edgar A. & Susan	1,218.54
Record, Richard A.	520.36

Reed, Kendall E. & Anne I.	595.44
Rice, Steven Harold	133.86
* Riggs, William P. & Veronica R.	25.72
* Riley, William E. & Ernestine E.	901.14
* Riley, William E. & Ernestine E.	8.28
* Riley, William E. & Ernestine E.	6.90
Roak, Gary E. & Kimetha M.	844.56
Roberts, Carolee	505.08
Roberts, Ivan L.	585.42
Roberts, Lee R. & Vail, Heather	903.90
Robiller, Christian G.	506.46
Sager, Eileen F.	242.88
Saunders, Patricia	415.38
Savage, Rick & D'Ann	59.34
Savage, Rick & D'Ann	1,954.08
* Schultz, David & Ann	667.92
Slack, Richard & Donna	763.14
Slesinsky, Benjamin & Therese	847.32
Slesinsky, Benjamin & Therese	8.28
Slesinsky, Benjamin & Therese	6.90
Smith, Ronald D. & Sally D.	797.64
Stevens, Irene	556.14
Stone, Franklin P. & Eugene E.	55.20
Swan, Dennis R. & Sandra	502.32
Sweetser, Thomas H.	173.88
Sykes, Susan	554.76
* Sylvia, Albert E., Jr. & M.	695.52
* Sylvia, Albert E., Jr. & M.	8.28
* Sylvia, Albert E., Jr. & M.	6.90
Thayer, Mark & Sherry L.	255.30
Thibodeau, Julie	1,110.90
* Thompson, Everett R. & Ella L.	695.52
* Thompson, Everett R. & Ella L.	8.28
* Thompson, Everett R. & Ella L.	6.90
Thurston, David P. & Cheryl C.	1,298.58
Tocci, Ronald T., Buckley, Paul F.	930.12
Tommila, Peter & Luana	124.20
Tommila, Peter & Luana	1,017.06
Twitchell Assoc., a Partnership	414.00
Varrell, Linda S. & Meadows,	1,001.88
Viteritti, Peter A. & Karen E.	746.58
Viteritti, Peter A. & Karen E.	8.28
Viteritti, Peter A. & Karen E.	6.90
Wagner, Nancy Gilbert & Frank E.	1,175.76
Waisanen, Terry & Jane	494.04
Walker, John H. & Lee J.	901.14

Walker, John H. & Lee J.	8.28
Walker, John H. & Lee J.	6.90
Walker, Paul A. & Terri L.	324.30
* Walker, Steven A. & Shirley A.	795.64
* Wert, Charlotte S.	1,402.08
Westleigh, Rodney	429.18
Westleigh, Rodney H. & Geneva N.	150.42
* White, John R. & Barbara R.	862.50
Whitman, Herbert & Others	304.98
* Whitman, James A. & Julie L.	339.48
* Wiesner, Evelyn H.	1,188.18
Williams, Thomas O. & Fiorella	732.78
* Wilson, Keith E.	618.84
Wilson, Terry L.	644.46
Wilson, Terry L.	1,214.40
* Wojcik, John M. & Lucille P.	149.78
Yates, John & Louise G.	702.42

* Paid in full after 12/31/91

1990 Taxes

Balance due 1/01/91 \$234,125.92

Collected	\$159,296.21	
NSF checks	1,674.00	
Outstanding personal property	1,068.60	
Chapter 7	879.54	
Town owned	294.55	
Liens placed	74,302.87	
Overpayments	<u>41.85</u>	
		234,125.92

NSF checks	
Stephen Healy	856.25
Henry Deegan	100.01
Kenneth Landgraft	897.74

Personal due	
D.P. Enterprises	854.88
Kenneth Parker	124.67
Terry Wilson	72.61
Steven Tardiff	12.33
Getchell Bros.	4.11

1990 Tax Liens

Liens placed 7/26/91	74,302.87
Paid	19,199.39
Due	55,103.48

Name	Due	Paid
Howard Abbott	405.52	
David Favreau/William Barrows	856.25	
Donald & Linda Best	819.26	
William & Kelly Bickford		804.19
William & Kelly Bickford		158.92
Barry Bonnivie	325.11	160.00
Gerald Broomhall/Alberta Smith		894.61
Robert A. Chapman		761.72
John & Leatrice Chase	980.92	
John & Leatrice Chase	128.78	
Preston Cobb	580.88	
Bruce & Gayle Connor	463.06	
Bruce & Gayle Connor	639.79	
Edward & Chyral Curette	10.00	673.63
James & Debra Cyr	2,119.39	
Henry Deegan	100.01	
Daniel Desmond		1,054.90
D.J. Construction	1,163.13	
D.J. Construction	1,783.74	
D.P. Enterprises	7,110.30	
Heirs of Keith Emery		183.59
Edward & Sandra Endicott		1,671.40
Gerald & Linda Evans	419.22	
Nancy Fogg	207.27	275.00
Jerald Foster	1,013.12	50.00
David Gaudreau	546.63	
Kovi & Lois George	774.05	
Gardiner & Mary Hall	342.53	300.00
Stephen & Kelli Healey		856.25
Allen Henley	606.91	
Sargeant Hoopes III	771.31	
Sargeant Hoopes III	2,442.71	
Gregg & Dixie Inman		578.14
Charles Johnson, Jr.	245.23	
JoAnne Kilponen	8.22	
Charles & Jeannette Knight	419.92	
Gregory Lovejoy	941.19	
Edmund Mason	243.45	
B. McLarney/S. Marshall		206.87

B. McLarney/S. Marshall		443.88
Malcolm McLean		680.89
Alan McNeil		372.64
Norman Merrow	1,008.32	
Oakmont Del.		2,443.38
Kenneth Parker	2,697.53	
Joseph Perry		1,905.67
Joseph A. Perry/Ellis Realty Trust		995.99
Heirs of George Quirk	728.84	
Edgar & Susan Rainey		1,196.01
Steven Rice	132.89	
Constance Roberge	565.81	
Ivan Roberts		1,175.46
Eileen Sager	241.12	
Patricia Saunders Malm	412.37	
Rick A. Savage	1,939.92	
Benjamin & Theresa Slwsinsky		856.25
Irene Stevens	552.11	
Thomas Sweetser	172.62	
Susan Sykes	49.37	500.00
Steven Walker	789.87	
Rodney Westleigh	426.07	
Rodney & Geneva Westleigh	149.33	
Terry Wilson	639.79	
Terry L. Wilson	1,132.99	
William & Brenda Glad	613.76	
William Glad	15,685.13	
Kenneth Landgraft	172.62	
Kenneth Landgraft	515.12	

1989 Tax Liens

Balance 1/1/91		\$78,126.13
Payments on liens	31,625.83	
Outstanding	46,514.12	
Overpayment	13.82	

Name	Paid	Outstanding
William Barrows/David Favreau	531.25	
Donald & Linda Best	500.00	41.52
William & Kelly Bickford	719.82	
John & Leatrice Chase	757.84	
Kevin & Patricia Conway	171.96	
Philip & Ada Cummings/Wheeler & Chapman		727.88

James & Debra Cyr		1,918.28
Heirs of James Dakota		266.60
Henry Deegan		90.52
James R. DeNormandie		195.92
D.J. Construction		1,052.76
D.J. Consruction		1,614.48
Heirs of Keith Emery	166.16	
Edward & Sandra Endicott	1,512.80	
Gerald & Linda Evans		379.44
Jerald Foster		584.56
Kovi & Lois George	711.76	
Gilbert Mfg.	14,019.32	14,082.80
William Glad		15,087.08
Albert Godfrey		277.76
Allen Henley		549.32
Sargeant Hoopes III	205.66	
Gregg & Dixie Inman	23.30	
Charles Johnson, Jr.	214.52	
Bruce & Doreen Kenyon		659.68
John & Roberta Kerrigan	624.96	
Joan Kilponen		527.00
Gregg Lovejoy	500.00	351.88
Jean MacKenzie/Linda Pugliese	277.76	
Cecille Mazzella/Arthur Joubert		2,425.44
Francis McLarney/Harry Carlton	17.28	192.28
Francis McLarney		727.88
Malcolm McLean	16.28	
Glenwood & Yuvonne Newell		796.08
Kenneth Parker		2,554.40
D.P. Enterprises/D. Merro/D. Brunnette	6,435.60	
Constance Roberge		512.12
Ivan Roberts	190.62	
Patricia Saunders	373.24	
Benjamin & Therese Slesinsky	761.36	
Edward Snelson	261.64	
Irene Stevens	510.88	
Thomas Sweetser	156.24	
R. Tocci/Buckley & Canning	835.76	
Steven & Shirley Walker		714.92
Herbert Whitman & others		274.04
Terry L. Wilson	1,025.48	

1989 Personal Property

Due	
Terry Wilson	65.72
D.P. Enterprises	773.76
Casco Northern	122.76

Paid	
Gilbert Mfg. Inc.	11,081.66

1988 Tax Liens

Balance 1/1/91	
Paid	12,183.04
Amount outstanding	1,396.50

Amount received for sales of property:

Name	Paid	Outstanding
Heirs of James Dakota		148.96
Ekco Wood Products	255.36	
Heirs of Keith Emery	183.54	
Albert Godfrey	255.36	
Kevin Jeglinski	171.57	
Charles Johnson, Jr.	197.18	
Jean MacKenzie/Linda Pugliese		266.00
B. McLarney/S. Marshall	348.46	
James Muliolis		194.18
John Praigg	6,055.49	
Constance Roberge		444.22
Eileen Sager	NSF 160.35	160.35
Chris Smirh		1,363.75
Edward Snelson	228.76	
F. McLarney/H. Carlton	182.21	
Irene Stevens	486.78	
Terry Wilson	897.75	
Joan Kilponen		343.14

1988 Personal Properties

John Praigg	829.92	
Terry Wilson	70.49	
Casco Northern		131.67

1988 Taxes on Real Estate not paid/Town Owned

Heirs of J. Dakota	148.96	
Jean MacKenzie	266.00	Sold Back
James Muliolis	194.18	Sold Back
Constance Roberge	444.21	
Joan Kilponen	343.14	
NSF Check	160.35	

CHANNEL IV ANNUAL REPORT

The community television station serving the towns of Bethel, Greenwood, Newry, West Paris and Woodstock became operational in May, 1991. The station is located at Telstar Regional High School and was equipped using funds set aside with the Town of Bethel by Bethel Cablevision in 1984.

The station is supervised by the Channel IV Association, composed of two members each from the five towns, plus two members representing the SAD 44 Board of Directors. The Association has adopted by-laws and operating policies, and will seek non-profit status. Currently, funds are handled through SAD 44.

The Channel runs a 24-hour bulletin board. To date, there have been over 450 notices aired, submitted by 52 different non-profit groups from the five towns. Several groups have indicated that Channel IV notices have produced results in the form of donations or increased attendance at activities.

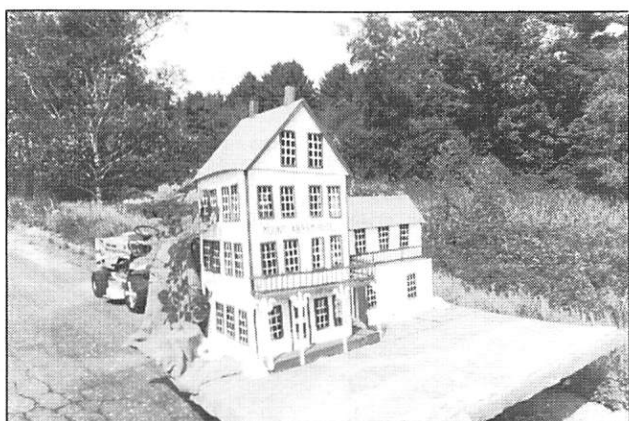
The Channel airs locally-produced programming, usually one or two evenings per week. To date, there have been 45 programs, with eight organizations having submitted films. Fifteen individuals or organizations have borrowed video equipment to use in filming. Individuals are able to use the editing equipment at the studio by individual appointment. To date, eight individuals have begun the process of learning to use the equipment.

Channel IV hopes to increase filming and editing activities, and to attract more volunteers to film events and to cover the studio during the evenings so that more programs may be aired.

The Channel is committed to fundraising activities. Organizations which have made annual contributions to Channel IV to date are Woodstock Historical Society, Franklin Grange, Pleasant Valley Grange, Telstar Athletic Boosters, Jackson-Silver Post and Jackson-Silver Auxiliary.

Channel IV Board Members:

Bethel:	Cathy Newell	Pat Dooen
Greenwood:	Ron Smith	Dick Melville
Newry:	Eleanor Davis	Vacancy
West Paris:	Jim Burke	Vacancy
Woodstock:	Roland Lord	Vacancy
SAD 44:	Cheryl Eliot	Charles Raymond





Gaisford, Hoisington and Akerberg
Professional Association
CERTIFIED PUBLIC ACCOUNTANTS

98 Main Street
P.O. Box 353
Norway, ME 04268

(207) 743-6771

Richard A. Gaisford, CPA

David E. Hoisington, CPA

Mark J. Akerberg, CPA

Board of Selectmen
Town of Greenwood, Maine

We have audited the accompanying financial statements of the various funds and account groups of the Town of Greenwood, Maine for the year ended December 31, 1990 as listed in the foregoing table of contents. These financial statements are the responsibility of the management of the Town of Greenwood. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

The Town uses the net budget method for the general revenue funds, which does not conform with generally accepted accounting principles. This method of accounting causes revenues to be credited against expenditure accounts.

In our opinion, except for the effects of not recording general fixed assets and utilizing the net budget method as discussed in the preceding two paragraphs, the financial

statements referred to above present fairly, in all material respects the financial position of the various funds and account groups of the Town of Greenwood, Maine at December 31, 1990 and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

The accompanying supplemental schedules are not necessary for a fair presentation of the financial statements, but are presented as additional supplementary data. This information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above, and in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Gaisford, Hoisington & Akerberg

Gaisford, Hoisington & Akerberg, P.A.
Certified Public Accountants

May 9, 1991

TOWN OF GREENWOOD
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
DECEMBER 31, 1990

	General	Fiduciary & Reserve Funds	Totals Memorandum 12/31/90	Only 12/31/89
ASSETS:				
Cash	\$108,029		\$108,029	\$ 36,362
Investments		\$11,345	11,345	24,641
Uncollected taxes	247,203		247,203	238,780
Tax liens	89,057		89,057	67,127
Tax acquired property	3,467		3,467	1,560
Due from other funds	<u>339</u>	<u> </u>	<u>339</u>	<u>6,800</u>
TOTAL ASSETS	<u>\$448,095</u>	<u>\$11,345</u>	<u>\$459,440</u>	<u>\$375,270</u>
LIABILITIES AND FUND EQUITY:				
LIABILITIES:				
Accounts payable	\$ 35,407		\$ 35,407	\$ 39,129
Due to other funds		\$ 339	339	6,800
Deferred tax revenues	<u>257,722</u>	<u> </u>	<u>257,722</u>	<u>252,026</u>
	<u>\$293,129</u>	<u>\$ 339</u>	<u>\$293,468</u>	<u>\$297,955</u>
FUND EQUITY:				
Authorized expenditures - net unexpended balances	\$ 80,162		\$ 80,162	\$119,023
Designated for subsequent years	37,123		37,123	105,039
Designated reserves		\$11,006	11,006	17,841
Undesignated reserves	<u>37,681</u>	<u> </u>	<u>37,681</u>	<u>(164,588)</u>
	<u>\$154,966</u>	<u>\$11,006</u>	<u>\$165,972</u>	<u>\$ 77,315</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$448,095</u>	<u>\$11,345</u>	<u>\$459,440</u>	<u>\$375,270</u>

See the Notes to Financial Statements.

EXHIBIT A

TOWN OF GREENWOOD
COMBINED STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1990

	General	Fiduciary & Reserve Funds	Totals Memorandum Only 12/31/90	12/31/89
REVENUES:				
Taxes	\$768,153		\$768,153	\$690,262
Intergovernmental	85,395		85,395	93,214
Other revenues	<u>99,324</u>	<u>\$22,032</u>	<u>121,356</u>	<u>89,147</u>
	<u>\$952,872</u>	<u>\$22,032</u>	<u>\$974,904</u>	<u>\$872,623</u>
EXPENDITURES:				
General government	\$ 49,957		\$ 49,957	\$ 72,767
Protection	64,158		64,158	58,092
Health & sanitation	86,448		86,448	60,953
Recreation	6,864		6,864	1,370
Highways & bridges	168,592		168,592	180,686
Welfare	6,651		6,651	786
Special assessments	404,147		404,147	349,898
Unclassified	93,042		93,042	96,744
Reserve fund payments		\$ 652	652	358
	<u>\$879,859</u>	<u>\$ 652</u>	<u>\$880,511</u>	<u>\$821,654</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 73,013	\$21,380	\$ 94,393	\$ 50,969
OTHER FINANCING SOURCES:				
Interfund transfers	28,215	(28,215)		
Adjustments:				
Deferred tax revenues	(5,696)		(5,696)	(111,135)
Prior period abate- ments	(40)		(40)	(933)
EXCESS OF REVENUES & OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	\$ 95,492	(\$ 6,835)	\$ 88,657	(\$ 61,099)
FUND EQUITY, BEGINNING OF YEAR	<u>59,474</u>	<u>17,841</u>	<u>77,315</u>	<u>138,414</u>
FUND EQUITY, END OF YEAR	<u>\$154,966</u>	<u>\$ 11,006</u>	<u>\$165,972</u>	<u>\$ 77,315</u>

See the Notes to Financial Statements.

EXHIBIT B

TOWN OF GREENWOOD
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1990

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes:			
Property	\$720,848	\$720,711	(\$ 137)
Excise	<u>24,000</u>	<u>47,442</u>	<u>23,442</u>
	<u>\$744,848</u>	<u>\$768,153</u>	<u>\$ 23,305</u>
INTERGOVERNMENTAL REVENUES:			
State revenue sharing	\$ 37,000	\$ 36,561	(\$ 439)
State highway block grant	45,000	45,877	877
Education tax relief	<u>1,463</u>	<u>2,957</u>	<u>1,494</u>
	<u>\$ 83,463</u>	<u>\$ 85,395</u>	<u>\$ 1,932</u>
MISCELLANEOUS REVENUES:			
Veterans tax exemption		\$ 201	\$ 201
Interest income		19,770	19,770
Charges for services:			
General government		10,475	10,475
Protection		7,441	7,441
Health & sanitation		48,301	48,301
Recreation		275	275
Highways & bridges		5,253	5,253
Welfare		1,695	1,695
Unclassified		<u>5,913</u>	<u>5,913</u>
		<u>\$ 99,324</u>	<u>\$ 99,324</u>
TOTAL REVENUES	<u>\$828,311</u>	<u>\$952,872</u>	<u>\$124,561</u>
EXPENDITURES:			
General government	\$ 60,500	\$ 49,957	\$ 10,543
Protection	63,600	64,158	(558)
Health & sanitation	39,123	86,448	(47,325)
Recreation	3,300	6,864	(3,564)
Highways & bridges	170,420	168,592	1,828
Welfare		6,651	(6,651)
Special assessments	424,117	404,147	19,970
Unclassified	<u>75,251</u>	<u>93,042</u>	<u>(17,791)</u>
	<u>\$836,311</u>	<u>\$879,859</u>	<u>(\$ 43,548)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES FORWARD	(\$ 8,000)	\$ 73,013	\$ 81,013

EXHIBIT C

TOWN OF GREENWOOD
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET & ACTUAL (CONCLUDED)
FOR THE YEAR ENDED DECEMBER 31, 1990

	Budget	Actual	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES FORWARD	(\$ 8,000)	\$ 73,013	<u>\$ 81,013</u>
OTHER FINANCING SOURCES (USES):			
Interfund transfers		28,215	
Adjustments:			
Deferred tax revenues		(5,696)	
Prior period adjustments		(40)	
BUDGETED UTILIZATION OF FUND BALANCE	<u>8,000</u>	<u> </u>	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ -0-</u>	<u>\$ 95,492</u>	

See the Notes to Financial Statements.

EXHIBIT C - CONCLUDED

TOWN OF GREENWOOD
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Greenwood conform to generally accepted accounting principles as applicable to governmental units, except that the Town does not record the general fixed assets group of accounts and uses the net budget method of budgeting and accounting.

A. Basis of Presentation:

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. The various funds are grouped by type in the financial statements.

Governmental Funds:

General Fund - The general fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund is paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Fiduciary Funds:

Fiduciary and reserve funds have been placed in savings accounts to be used for specific expenditures.

"Memorandum Only" Total Columns:

Included on the combined financial statements are total columns captioned "Memorandum Only" to indicate that they are presented only for informational purposes. Adjustments to eliminate interfund transactions have not been recorded in arriving at such amounts and the memorandum totals are not intended to fairly present the financial position or results of operations of the Town, taken as a whole.

Additionally, the 1989 totals presented in the "Memorandum Only" columns are included to provide a summarized comparison with comparable 1990 amounts and are not intended to present all information necessary for a fair presentation of financial position and results of operations in accordance with generally accepted accounting principles.

TOWN OF GREENWOOD
NOTES TO FINANCIAL STATEMENTS

B. Basis of Accounting:

The modified accrual basis of accounting is followed by the Governmental funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash except for property tax revenues which are recorded as deferred tax revenues unless collectible within sixty days following the year end. Expenditures, other than interest on long term debt, are recorded when the liability is incurred.

C. General Fixed Assets:

The Town does not maintain a record of its general fixed assets. Expenditures for property and equipment are charged against departmental operations whenever such items are purchased.

NOTE 2 - PROPERTY TAX:

The Town's property tax for the current year was levied September 20, 1990 on the assessed value listed as of April 1, 1990 for all real and personal property located in the Town. Taxes were due December 10, 1990 with interest at the rate of 12% per year or part thereof unpaid on or before December 31, 1990.

NOTE 3 - CASH AND INVESTMENTS:

The Town's deposits at year end were covered by Federal Depository Insurance. Maine statutes authorize the Town to invest funds in savings banks, trust companies, and national banks. Funds can also be invested with State or Federal building and loan or savings and loan associations with credit unions.

TOWN OF GREENWOOD
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - DEFERRED TAX REVENUES:

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized to the extent it will be collected within sixty days following the year end.

	Deferred Tax Revenue
Balance, January 1, 1990	\$252,026
Increase in Deferred Tax Revenues for the Year Ended December 31, 1990	<u>5,696</u>
Balance, December 31, 1990	<u>\$257,722</u>

NOTE 5 - PENSION PLAN:

All Town employees are covered under social security.

NOTE 6 - GENERAL FUND BUDGET:

The Town operates on a net budget as compared with a gross budget. All revenues are not estimated, but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings.

NOTE 7 - UNDESIGNATED FUND BALANCE:

Balance, January 1, 1990		(\$164,588)
Increases:		
Net departmental balances lapsed	\$94,299	
Excise taxes	90,373	
Boat excise	1,242	
Veterans exemptions	1,434	
Tree growth	<u>28,657</u>	<u>216,005</u>
		\$ 51,417
Decreases:		
Appropriated	\$ 8,000	
Increase in tax deferred revenues	5,696	
Prior period abatements	<u>40</u>	<u>13,736</u>
Balance, December 31, 1990		<u>\$ 37,681</u>

TOWN OF GREENWOOD
NOTES TO FINANCIAL STATEMENTS

NOTE 8 - AUTHORIZED EXPENDITURES - NET UNEXPENDED BALANCES:

Historically the townspeople vote to allow selectmen to carry some departmental unexpended balance and/or overdrafts forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular account.

At December 31, 1990, the following categories of operating account balances were carried forward:

General government	\$ 7,179
Protection	785
Health & sanitation	4,946
Recreation	252
Highways & bridges	60,510
Unclassified	<u>6,490</u>
	<u>\$80,162</u>

NOTE 9 - DESIGNATED FOR SUBSEQUENT YEARS:

As of December 31, 1990 the following have been carried forward for appropriation in subsequent years.

Education tax relief	\$ 2,957
State revenue sharing	2,044
State highway block grant	<u>32,122</u>
	<u>\$37,123</u>

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town of Greenwood as a whole. However, our study and evaluation disclosed no condition that we believed to be a material weakness. We did make the following observations we would like to bring to your attention:

1. General Fixed Assets:

- a. We noted that the Town does not maintain a record of its general fixed assets and does not include a statement of general fixed assets in its financial statements. Generally accepted accounting principles require that the Town maintain a record of its general fixed assets.

Recommendation:

- a. We recommend that the Town maintain a record of its general fixed assets. This record should be of a perpetual nature and include at actual cost (or historical cost if actual cost is not available) all capital items, land, and buildings. Deletions should be at actual or historical cost as a result of sale, trade-in, or retirement. In addition, a Town official should be designated to perform periodic inventory checks to ascertain that the items are properly accounted for and adequately safeguarded.

2. Net Budget Method of Budgeting and Accounting:

- a. We noted that the Town has adopted the net budget method of budgeting and accounting, which results in dedicated or earmarked funds being recorded in the general fund. Generally accepted accounting principles require that dedicated or earmarked funds be budgeted or accounted for in special revenue funds and not the general fund.

Recommendations:

- a. We recommend that the Town consider adopting a gross budget method of budgeting and accounting under which dedicated or earmarked funds are recorded in special revenue funds and not the general fund.

3. Uninsured Deposits:

- a. During 1990 the Town maintained deposits in banks in excess of federal deposit insurance coverage. Generally accepted auditing principles require that assets be safeguarded. We have no recommendation as to making deposits into other financial institutions, but you should be aware of the risks, check the quality of the deposit institution you use, and if possible attempt to have the bank collateralize excess deposits.

4. Bookkeeping System:

- a. The Town does not maintain a double entry bookkeeping system.

Recommendation:

- a. A general ledger should be posted on a timely basis. The selectmen should be given a monthly trial balance showing the condition of the Town (cash balances, uncollected taxes, and unexpended balances in appropriation accounts). This would give the selectmen better management information regarding budgeted items.

5. Cash:

- a. It was noted that at certain periods of the year undeposited cash was in excess of the fidelity bond.

Recommendation:

- b. Although the Treasurer has met statutory guidelines regarding the deposit of cash it is recommended that more frequent deposits be made to insure that cash kept on hand does not exceed the amount insured by the fidelity bond.

6. Warrants:

- a. It was noted that warrants are signed by a selectmen before being completely filled in by the Treasurer. It was also noted that checks were signed and cleared before the date they were placed on the warrant.

Recommendation:

- a. Warrants should be complete and no checks should be issued before selectmen approval.

Very truly yours,

Gaisford, Hoisington & Akerberg, P.A.
Certified Public Accountants

**TOWN OF GREENWOOD
WARRANT FOR TOWN MEETING
MARCH 14, 1992**

To Alan Seames, a citizen in the Town of Greenwood in the County of Oxford.

GREETINGS:

In the name of the State of Maine, you are hereby directed to notify and warn the inhabitants of the Town of Greenwood, qualified by law to vote in said town, to meet at the Town Hall at Locke Mills Village, in said town on Saturday, March 14, 1992 at 10 o'clock in the morning to act on the following articles to wit:

Article 1. To elect a moderator to preside at said meeting.

Article 2. Shall the town vote to accept the hours, wages, and benefits as follows for the combined office of tax collector, town clerk, treasurer, and registrar of voters:

1. WAGES

- a. \$7.80 per hour with all fees retained by the town.

2. HOURS

- a. Office to be open 20 hours per week.
- b. 20 hours per month for bookkeeping purposes if necessary.

3. BENEFITS

- a. One week paid vacation for 1 year of service.
- b. Two weeks paid vacation for three continuous years of service.
- c. Three weeks paid vacation for fifteen continuous years of service.
- d. Holidays: New Year's Day, Memorial Day, July 4, Labor Day, Veterans Day, Thanksgiving, Christmas and a day in conjunction with Christmas.

Article 3. To elect a person for the combined office of Tax Collector, Town Clerk, Treasurer and Registrar of Voters for the ensuing year.

Article 4. To see if the town will vote to pay the following town employees for their services for the ensuing year with funds taken from the accounts listed below:

1. OFFICERS SALARIES

- a. Selectman, Assessor, and Overseers of the Poor for the ensuing year \$7.00 per hour, expenses, and mileage 20 cents per mile.
- b. School Directors \$100.00 per year, an additional \$5.00 per separate committee meeting up to a maximum of \$100.00.
- c. Emergency Management Director \$100.00 per year.
- d. Deputy Clerk \$6.75 per hour.
- e. Secretary \$6.50 per hour.
- f. Appeals Board Chairman \$100.00 per year.
- g. Appeals Board Members \$75.00 per year.
- h. Appeals Board Alternates \$75.00 per year.

2. FIRE ACCOUNT

- a. Fire Department Officers
 1. Fire Chief \$750.00 per year. \$100.00 expenses.
 2. First Assistant \$500.00 per year.
 3. Second Assistant \$500.00 per year.
 4. Captain \$300.00 per year.
 5. Lieutenant \$300.00 per year
 6. Secretary \$100.00 per year.
 7. Treasurer \$100.00 per year.
- b. All firemen while on duty \$7.00 per hour.

3. PLANNING BOARD ACCOUNT

- a. Planning Board Chairman \$550.00 per year plus mileage 20 cents per mile.
- b. Planning Board Members \$400 per year plus mileage 20 cents per mile.
- c. Planning Board Alternates \$300.00 per year plus mileage 20 cents per mile.

Article 5. Shall the secretaries for the planning board members and alternates, appeals board members and alternates, fire departments officers and school board directors verify eligibility for salaries under the following scale? 75% or more meetings attended full salary, 50% to 75% meetings attended 1/2 salary.

Article 6. To elect a selectman and overseer of the poor for a term of three years.

Article 7. To elect two directors to serve on the board of directors of S.A.D. #44.

- a. One director for 3 years.
- b. One director for 2 years.

Article 8. Shall the town vote to accept the following wage scale for full time highway employees?

1. WAGES

- a. Road Commissioner \$8.80 per hour.
- b. Equipment Operators and Laborers, not to exceed \$7.80 per hour.
- c. One and one-half times hourly rate after 40 hours.
(Road Commissioner request)

Article 9. To elect a road commissioner for the ensuing year.

Article 10. To elect a Deputy for the combined office of tax collector, town clerk, treasurer and registrar of voters for the ensuing year.

Article 11. To see if the town will vote to authorize the municipal officers to spend an amount not to exceed 1/3 of the budgeted amount in each budget category of the 1992 annual budget during the period from January 1, 1993 to March annual town meeting.

Article 12. To see what sum of money the town will vote to raise and appropriate for the Town Officer's salaries, supplies and miscellaneous.

Selectmen recommend \$43,000.00

Article 13. To see what sum of money the town will vote to raise and appropriate for maintenance of the town roads.

Road Commissioner requests \$123,620.00

Article 14. To see what sum of money the town will vote to appropriate from Block Grant monies and transfer to Equipment Account.

Recommend \$45,000.00

Article 15. To see what sum of money the town will vote to raise and appropriate for town garage expenses.

Road Commissioner requests \$2,500.00

Article 16. To see if the town will raise and appropriate a sum of money for the East Twitchell Pond Road.

Road Commissioner requests \$1,500.00

Article 17. To see if the town will raise and appropriate a sum of money for Road Construction.

Road Commissioner requests \$4,616.00

Article 18. To see if the town will vote to transfer the sum of \$7,119.32 from the Equipment Account to the Road Equipment Reserve Account.

Article 19. To see if the town will vote to appropriate a sum not to exceed \$4,500.00 from the Road Equipment Reserve Account to purchase a hopper sander.

Road Commissioner request.

Article 20. To see what sum of money the town will vote to raise and appropriate for the Greenwood Fire Department.

Recommend \$11,500.00

Article 21. To see what sum of money the town will vote to raise and appropriate for the Planning Board.

Recommend \$3,000.00

Article 22. To see what sum of money the town will vote to raise and appropriate for the Code Enforcement Officer.

Selectmen Recommend \$4,000.00

Article 23. To see what sum of money the town will vote to raise and appropriate for the operation of the Solid Waste Management System.

Selectmen recommend \$37,000.00

Article 24. To see what sum of money the town will vote to raise and appropriate for the operation of the stump dump.

Selectmen recommend \$4,800.00

Article 25. To see if the town will vote to eliminate its present dog ordinance and accept the revised Town of Greenwood Dog Control Ordinance.

Animal Control Officer request.

Ordinance available for inspection at the town office.

Article 26. To see what sum of money the town will vote to raise and appropriate for the Insurance Account.

Selectmen recommend \$42,000.00

Article 27. To see what sum of money the town will vote to raise and appropriate for recreation.

Recreation Committee requests \$3,000.00

Article 28. To see what sum of money the town will vote to appropriate from the Education Tax Relief Account to decrease the SAD #44 commitment.

Selectmen recommend \$347.89

Article 29. To see if the town will vote to change the name of the Ma Zeppa Road (formerly the Kangas Road) to the Kangas Road.

Leland Kangas request.

Article 30. To see if the town will raise and appropriate a sum of money as Greenwood's share to paint the Greenwood/Woodstock town line.

Recommend \$500.00

Article 31. To see what sum of money the town will vote to raise and appropriate for Social Security benefits for employees.

Selectmen recommend \$9,000.00

Article 32. To see what sum of money the town will vote to raise and appropriate for Municipal Building expenses.

Selectmen recommend \$4,000.00

Article 33. To see what sum of money the town will raise and appropriate for the Municipal Building Construction Account.

Article 33. To see what sum of money the town will raise and appropriate for the Municipal Building Construction Account.

Recommend \$2,000.00

Article 34. To see what sum of money the town will vote to raise and appropriate for the Office Equipment Account.

Selectmen recommend \$500.00

Article 35. To see what sum of money the town will vote to raise and appropriate for Emergency Management.

Selectmen recommend \$200.00

Article 36. To see what sum of money the town will vote to raise and appropriate to help subsidize the Tri-Town Ambulance Service.

Tri-Town requests \$5,097.00

Article 37. To see what sum of money the town will vote to raise and appropriate to administer the Animal Control Ordinance.

Selectmen recommend \$1,000.00

Article 38. To see what sum of money the town will raise and appropriate for general assistance.

Recommend \$5,000.00

Article 39. To see what sum of money the town will vote to raise and appropriate for street lights.

Selectmen recommend \$6,000.00

Article 40. To see if the town will raise and appropriate a sum of money for new street lights at Mt. Abram Village.

Heywood Sawyer requests 7 lights at \$1,150.00.

Selectmen recommend 3 lights for \$500.00.

Article 41. To see what sum of money the town will vote to raise and appropriate for the Greenwood Scholarship Fund.

Selectmen recommend \$500.00

Article 42. To see what sum of money the town will vote to raise and appropriate for Memorial Day Observance.

Selectmen recommend \$200.00

Article 43. To see what sum of money the town will vote to appropriate out of money received from the registration of snowmobiles to the Greenstock Snow Sports Club for the purpose of maintaining their snowmobile trails, to be open to the use of the public at all times, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose.

Selectmen recommend \$288.00

Article 44. To see if the town will vote to allow a 2% discount on taxes paid within 30 days from date of mailing, and raise and appropriate an amount for discounts on taxes.

Selectmen recommend \$6,500.00

Article 45. To see if the town will vote to set the interest rate on abated taxes, after payment, at 8 (eight) % for the fiscal year 1992.

Article 46. Shall the town vote to authorize the Selectmen to sell by bid such real estate acquired by tax liens as they deem advisable for the best interest of the town and convey the same quit claim deed? Such real estate to be advertised for two consecutive weeks in the Bethel Citizen and Norway Advertiser.

Article 47. To see if the town will vote to authorize the Selectmen, for this year and ensuing years, on behalf of the town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, as they deem advisable for the best interest of the town, and to execute quit claim deeds for said property, said real estate to be sold as follows:

1. A notice of intent to sell such property shall be published in the Bethel Citizen and Norway Advertiser at least three weeks prior to such sale, inviting interested parties to submit sealed bids thereon.
2. Parties from whom property has been taken for non-payment of taxes after January 1, 1993, may purchase said real estate from the town at any time before

the expiration of fourteen days from the date of such publication, said publication to come within 30 days of the tax lien foreclosure. The purchase price in the latter case being all unpaid taxes on said property, plus interest, lien costs, penalties or other stipulations deemed necessary by the selectmen, and the cost of the publication of the notice plus the cost of the quit claim deed.

3. In the event the parties from whom the real estate was taken by the Town for unpaid taxes after January 1, 1993, fail to redeem the property as provided in Paragraph 2, the Board of Selectmen may sell the property to the highest sealed bidder, or reject any or all bids.

Requested by special town meeting, 6/25/91

Article 48. Shall the town vote to accept the categories of funds listed below as provided by the Maine State Legislature?

State Revenue Sharing reimbursements	(est. amt. \$24,000)
Local Road Assistance reimbursements	(est. amt. \$45,000)
Educational Tax Relief reimbursement	(est. amt. \$1,500)
Tree Growth reimbursements	(est. amt. \$18,000)
Veterans' reimbursements	(est. amt. \$300)
General Assistance	(est. amt. unknown)
Snowmobile reimbursements	(est. amt. \$300)
Civil Emergency Funds	(est. amt. unknown)
Public Library state aid per capita	(est. amt. unknown)
State Grants from other funds	(est. amt. unknown)

Article 49. To see what sum of money, if any, the town will vote to authorize the selectmen to borrow or appropriate from unappropriated surplus as they deem advisable to meet unanticipated expenses and emergencies that occur during fiscal year 1992.

Selectmen recommend \$5,000.00

Article 50. To see what sum of money the town will vote to raise and appropriate for the following funds requested by these Health and Education Services.

	<u>1991</u>	<u>1992</u>
1. Colby-Bates-Bowdoin Public T.V.	\$250	\$300
2. Western Maine Transportation	295	443
3. Tri-County Mental Health	653	689

4. Androscoggin Home Health Services	587	620
5. Child Health Center	150	150
6. Rape Educ. and Crisis Hotline	100	100
7. Western Area Agency on Aging	492	648
8. Community Concepts, Inc.	500	550
9. American Red Cross	0	206
10. Bethel Library Assoc.	250	100
11. Project Graduation SAD #44	100	100
12. Maine Publicity Bureau	0	52
13. Child Abuse	<u>0</u>	<u>140</u>
	\$3,377	\$4,098

Article 51. Shall the town vote to charge 10% interest annually on taxes not paid before Jan. 1?

Article 52. To see if the town will vote to authorize the Selectmen to make applications for, accept, and expend on behalf of The Town of Greenwood all gifts, grants, or other funds as may now or hereafter be available or forthcoming from the U.S. Government, the State of Maine, any private or public agency, or any individual.

Article 53. To see what sum of money the town will vote to raise and appropriate for Unemployment Insurance.

Selectmen recommend \$2,000.00

Article 54. To see if the town will vote to raise and appropriate a sum of money to support the Channel IV Association.

Richard Melville requests \$879.57, the amount received from United Cable Video.

Article 55. To see if the town will authorize the selectmen to accept from Mae Dunham and family a trust fund in the amount of \$300.00 to be used for perpetual care of the Edgar Dunham lot in Hicks Cemetery: the interest to be used to maintain said cemetery.

Article 56. To see if the town will grant a right of way across its property at the G & W Transfer Station (Tax Map U-3, Lot 12) to Carolyn O'Brien and authorize the selectmen to execute a deed for the same.

Article 57. To see what sum of money the town will vote to appropriate from the Fund Balance Account to decrease the tax commitment.

Selectmen recommend \$67,000.00

The registrar of voters will be at the Town Hall at 9:00 o'clock on the morning of said meeting for the purpose of correcting the list of voters.

Fail not and have this warrant with your doings thereon.

Raymond W. Seames
Marie J. Bartlett
Harry Z. Swan, Jr.

County of Oxford, S.S.I., _____, a resident in the Town of Greenwood hereby certify that I have notified the voters of the Town of Greenwood of the time and place of the Annual Town Meeting by posting an attested copy of the within warrant at:

Greenwood Town Garage (Old)
Greenwood Municipal Building
G & W Transfer Station
Locke Mills Post Office
Locke Mills Town Hall

a conspicuous and public place within the Municipality of Greenwood on the _____ day of _____, 1992 which is at least 7 days next to the date of the Annual Town Meeting.

Dated at Greenwood, Maine this _____ day of _____, 1992.

